

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:

SPIEGEL, INC., et al.,

Reorganized Debtors.
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Chapter 11

Case No. 07-CV-03947-RJH

(Related Bankruptcy Case 03-11540)

**DECLARATION IN SUPPORT OF SPIEGEL CREDITOR TRUST'S
MOTION TO DISMISS PENDING JOHNSON APPEAL**

DOUGLAS E. DEUTSCH, declares under penalties of perjury pursuant to 28 U.S.C. § 1746 as follows:

1. I am an attorney with the law firm of Chadbourne & Parke LLP, attorneys for the Spiegel Creditor Trust (the "Creditor Trust"). As such, I am fully familiar with the facts set forth herein that relate to the pending appeal of Jacqueline J. Johnson (hereafter, "Johnson"). I make this declaration in support of the Creditor Trust's Motion to Dismiss Pending Johnson Appeal (the "Motion to Dismiss"). Attached hereto are copies of the documents relied upon in the Creditor Trust's Motion to Dismiss.

2. Attached hereto at Exhibit 1 is a true and correct copy of Bankruptcy Claim Number 4248 filed by Jacqueline J. Johnson against Spiegel, Inc., *et. al.* for \$100,000.00 (Bankruptcy Court recorded as filed on October 15, 2004).

3. Attached hereto at Exhibit 2 is a true and correct copy of Debtors' Twenty-Fourth Omnibus Objection to Proofs of Claim (No Amount Due and Owing, Amount of Claim Incorrect, Claims Filed Against Incorrect Debtor, Misclassified Claims and

Amended and Superseded Claims) (Bankruptcy Docket No. 2431) (Bankruptcy Court recorded as filed on December 9, 2004).

4. Attached hereto at Exhibit 3 is a true and correct copy of Johnson's Objection to Notice of Presentment of Order Granting the Debtors' Twenty-Fourth Omnibus Objection to Proofs of Claim (No Amount Due and Owing, Amount of Claim Incorrect, Claims Filed Against Incorrect Debtor, Misclassified Claims and Amended and Superseded Claims) (Bankruptcy Docket No. 2593) (Bankruptcy Court recorded as filed on January 4, 2005).

5. Attached hereto at Exhibit 4 is a true and correct copy of the Notice of Dismissal of U.S. Equal Employment Opportunity Commission Action Filed by Jacqueline J. Johnson and Notice of Spiegel Creditor Trust's Intention to Prosecute Pending Objection to Johnson (Claim No. 4248) (Bankruptcy Docket No. 4588) (Bankruptcy Court recorded as filed on November 28, 2006).

6. Attached hereto at Exhibit 5 is a true and correct copy of Johnson's Response to the Spiegel Creditor Trust Notice of Dismissal of U.S. Equal Employment Opportunity Commission Action Filed by Jacqueline J. Johnson and Notice of Spiegel Creditor Trust's Intention to Prosecute Pending Objection to Johnson (Claim No. 4248) (Bankruptcy Docket No. 4610) (Bankruptcy Court recorded as filed December 16, 2006).

7. Attached hereto at Exhibit 6 is a true and correct copy of Transcript of Hearing dated December 19, 2006 (Bankruptcy Docket No. 4697).

8. Attached hereto at Exhibit 7 is a true and correct copy of the Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim

Number 4248 Filed by Jacqueline J. Johnson (Bankruptcy Docket No. 4606) (Bankruptcy Court recorded as filed December 19, 2006).

9. Attached hereto at Exhibit 8 is a true and correct copy of Johnson's Motion for Request for Reconsideration of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim with Respect to Claim Number 4248 Filed by Jacqueline Johnson (Bankruptcy Docket No. 4632) (Bankruptcy Court recorded as filed January 10, 2007).

10. Attached hereto as Exhibit 9 is a true and correct copy of the Response of the Spiegel Creditor Trust to Motion for Request for Reconsideration of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim With Respect to Claim Number 4248 Filed by Jacqueline Johnson (Bankruptcy Docket No. 4646) (Bankruptcy Court recorded as filed February 5, 2007).

11. Attached hereto as Exhibit 10 is a true and correct copy of Response of Jacqueline Johnson (Claim 4248) to Spiegel Creditor Trust's Response to Motion for Request for Reconsideration of Order Granting Twenty-Fourth Omnibus Objection to Proofs of Claim (Bankruptcy Docket No. 4656) (Bankruptcy Court recorded as filed February 14, 2007).

12. Attached hereto as Exhibit 11 is a true and correct copy of Memorandum Decision and Order Denying Motion for Reconsideration (Bankruptcy Docket No. 4668) (Bankruptcy Court recorded as filed April 4, 2007).

13. Attached hereto as Exhibit 12 is a true and correct copy of Notice of Appeal (Bankruptcy Docket No. 4673) (Bankruptcy Court recorded as filed April 16, 2007).

Dated: June 29, 2007

/s/Douglas E. Deutsch

Douglas E. Deutsch